UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

JOHN WILEY & SONS, INC.,

Plaintiff,

- against -

08 Civ. 5672 (JGK)

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MEMORANDUM OPINION AND ORDER

STEVEN SWANCOAT,

Defendant.

JOHN G. KOELTL, District Judge:

By order dated December 22, 2010, the Court overruled the defendant's objections to the Bill of Costs in the amount of \$2,755.50. The same day, the defendant filed the attached motion to proceed in forma pauperis ("IFP"), which has not been docketed. In the papers supporting the motion, the defendant argues that IFP status is appropriate because (1) he lacks the resources to pay the Bill of Costs entered in the plaintiff's favor and (2) he lacks the resources to obtain a copy of the trial transcript, which he alleges will support his objection to the Bill of Costs.

The motion is denied without prejudice. The defendant cannot avoid his obligation to pay the Bill of Costs by seeking IFP status, because IFP status does not preclude the taxation of costs. See 28 U.S.C. § 1915(f); Whitfield v. Scully, 241 F.3d 264, 270 (2d Cir. 2001). Moreover, even if, as the defendant asserts, he lacks the resources to obtain a copy of the trial

transcript, he has not established any present need for the transcript. The defendant's claim that the transcript will assist him in attacking the Bill of Costs is, even if true, of no moment, because by an order dated December 8, 2010, the defendant was required to submit any papers in support of his objection to the Bill of Costs by December 13, 2010.

The Clerk is directed to docket the attached motion, which is denied without prejudice, and to close the docket number assigned to the motion.

SO ORDERED.

Dated: New York, New York

January 4, 2011

Jøhn G. Koeltl

United States District Judge